

cation unless the commissioners shall revoke the exemption. When such exemption shall have been made, the clerk of the board of county commissioners shall furnish the person with a certificate of such exemption, and the person to whom it is issued shall be required to list his poll, but upon exhibition of such certificate the list taker shall annually enter in the column intended for the poll the word "exempt," and the poll shall not be charged in computing the list.

Certificate of exemption.
Exhibition of certificate.

SEC. 1403. *Penalties and Discounts for Non-payment of Taxes.*

Tax discounts and penalties.

All taxes assessed or levied by any county in this State, in accordance with the provisions of this Act, shall be due and payable on the first Monday of October of the year in which they are so assessed or levied, and if actually paid in cash:

Due date of taxes.

Discounts:

(1) On or before the first day of November next after due and payable, there shall be deducted a discount of one per cent (1%).

October, 1%.

(2) After the first day of November and on or before the first day of December next after due and payable, there shall be deducted a discount of one-half of one per cent ($\frac{1}{2}\%$).

November,
 $\frac{1}{2}$ of 1%.

(3) After the first day of December and on or before the first day of February next after due and payable, the tax shall be paid at par or face value.

December and
January, par.

(4) After the first day of February and on or before the first day of March next after due and payable, there shall be added to the tax a penalty of one per cent (1%).

Penalties:
February, 1%.

(5) After the first day of March and on or before the first day of April next after due and payable, there shall be added to the tax a penalty of two per cent (2%).

March, 2%.

(6) After the first day of April and on or before the first day of May next after due and payable, there shall be added a penalty of three per cent (3%).

April, 3%.

(7) After the first day of May and on or before the first day of June next after due and payable, there shall be added a penalty of four per cent (4%).

May, 4%.

(8) On and after the second day of June the penalty shall be, in addition to said four per cent (4%), one-half of one per cent ($\frac{1}{2}\%$) per month or fraction thereof until paid from said day on the principal amount of such taxes, which shall continue to accrue on taxes not included in a certificate of sale and which, on taxes included in a certificate of sale, shall continue to accrue until the date of such certificate.

Additional penalties after June 1.

(9) Should any taxpayer desire to make a prepayment of his taxes between July first and October first of any year, he may do so by making payment to the county or city accountant, city clerk, auditor or treasurer, as the governing body may determine, and shall be entitled to the following discounts: If paid on or before July first, a deduction of three per cent (3%); if paid on or before August first, a deduction of two and one-half per

Pre-payment between July 1 and October 1.

Discounts.
Before July 1, 3%.
July, 2½%.